

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Daviess Com Schools (1375)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$144,381	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,510,743	\$1,906,956	\$1,831,469	\$2,139,531	42%	12%	17%
	11200 Regular Programs; Middle/Junior High	\$261	\$0	\$0	\$0	-100%	n/a	n/a
	11300 Regular Programs; High School	\$1,124,937	\$1,186,582	\$1,138,969	\$1,538,677	37%	30%	35%
	11420 Vocational Education; Agriculture B	\$50,781	\$69,941	\$68,709	\$81,015	60%	16%	18%
	11450 Vocational Education; Consumer and Homemaking	\$44,383	\$0	\$0	\$0	-100%	n/a	n/a
	11460 Vocational Education; Occupational Home Economics	\$0	\$56,836	\$56,207	\$59,480	n/a	5%	6%
	11470 Vocational Education; Business Education	\$0	\$61,261	\$43,187	\$14,094	n/a	-77%	-67%
	11520 Vocational Education; Area School Participation	\$0	\$0	\$2,900	\$0	n/a	n/a	-100%
	11910 Other Regular Programs; Competency Testing	\$0	\$3,770	\$0	\$0	n/a	-100%	n/a
	11920 Other Regular Programs; Project 4R	\$1,275	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$18,988	\$9,039	\$11,838	\$3,425	-82%	-62%	-71%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$15,876	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$41,355	\$0	\$0	\$0	-100%	n/a	n/a
	12710 Equal Opportunity At Risk	\$47,980	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$0	\$89	\$611	n/a	n/a	> 500%
	14100 Summer School Programs; Elementary	\$0	\$5,914	\$6,032	\$0	n/a	-100%	-100%
	14300 Summer School Programs; High School	\$0	\$2,573	\$2,672	\$0	n/a	-100%	-100%
	16100 Remediation Testing	\$34,952	\$0	\$0	\$0	-100%	n/a	n/a
	16200 Preventive Remediation	\$3,229	\$19,925	\$22,499	\$20,868	> 500%	5%	-7%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$54,405	\$39,738	\$36,574	\$44,706	-18%	13%	22%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$670,205	\$564,646	\$609,642	\$425,243	-37%	-25%	-30%
	22220 Library/Media Services; School Library	\$54,477	\$81,845	\$80,532	\$96,901	78%	18%	20%
	22230 Library/Media Services; Audiovisual	\$4,008	\$0	\$183	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$279,355	\$361,884	\$354,357	\$361,365	29%	0%	2%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$6,311	n/a	n/a	n/a
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$66,898	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$144,239	\$105,295	\$109,606	n/a	-24%	4%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$48	\$502	n/a	n/a	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$155,782	\$308,371	\$300,224	\$158,590	2%	-49%	-47%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$6,284	\$0	\$0	n/a	-100%	n/a
Student Academic Achievement Total		\$4,097,115	\$4,829,803	\$4,671,427	\$5,288,081	29%	9%	13%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$0	\$2,486	\$0	\$0	n/a	-100%	n/a
	21220 Guidance Services; Counseling Services	\$60,461	\$112,235	\$104,456	\$135,016	123%	20%	29%
	21340 Health Services; Nurse Services	\$22,757	\$30,733	\$31,233	\$29,191	28%	-5%	-7%
	21390 Health Services; Other Health Services	\$0	\$2,501	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$2,299	\$7,983	n/a	n/a	247%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$471	\$1,642	\$3,555	n/a	> 500%	117%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$4,381	\$3,523	n/a	n/a	-20%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$1,609	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$22,002	\$16,765	\$17,859	\$20,849	-5%	24%	17%
	23190 Board of Education; Other Governing Body Services	\$5,011	\$6,047	\$10,200	\$4,594	-8%	-24%	-55%
	23210 Executive Administration; Office of The Superintendent	\$128,633	\$152,638	\$148,836	\$163,298	27%	7%	10%
	23220 Executive Administration; Community Relations	\$500	\$2,954	\$3,585	\$1,820	264%	-38%	-49%
	24900 Other Support Services, School Administration	\$0	\$0	\$0	\$42,639	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$0	\$388	\$254	\$80	n/a	-79%	-68%
	26700 2007 Account Code - Technology Coordinator	\$0	\$64,309	\$71,716	\$39,048	n/a	-39%	-46%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$280,749	\$217,158	\$72,811	n/a	-74%	-66%
Student Instructional Support Total		\$239,364	\$672,276	\$613,618	\$526,015	120%	-22%	-14%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$7,794	\$8,504	\$1,758	\$47	-99%	-99%	-97%
	23160 Board of Education; Promotion Expenses	\$983	\$359	\$1,616	\$1,267	29%	253%	-22%

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	23230 Executive Administration; Staff Relations and Negotiations	\$2,100	\$0	\$0	\$5,308	153%	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$27,530	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$1,606	\$1,111	\$0	\$800	-50%	-28%	n/a
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$0	\$85	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$0	\$1,071	\$53	\$646	n/a	-40%	> 500%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$35,670	n/a	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$17,112	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$68,904	\$66,920	\$73,516	n/a	7%	10%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$382,953	\$582,421	\$635,456	\$768,763	101%	32%	21%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,001	\$8,300	\$10,719	\$8,316	-82%	0%	-22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$141,671	\$111,898	\$103,389	\$104,420	-26%	-7%	1%
	26499 2007 Account Code - Other	\$27,118	\$0	\$0	\$0	-100%	n/a	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$580	\$870	\$1,422	n/a	145%	64%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,106	\$803	\$0	n/a	-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$34,677	\$91,755	\$97,385	\$79,260	129%	-14%	-19%
	27010 Student Transportation; Service Area Direction	\$12,318	\$29,263	\$28,363	\$29,175	137%	0%	3%
	27100 Student Transportation; Vehicle Operation	\$1,778	\$809	\$2,469	\$7,283	310%	> 500%	195%
	27200 Student Transportation; Monitoring Services	\$1,602	\$8,770	\$3,214	\$9,243	477%	5%	188%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$3,833	\$14,799	\$15,324	\$12,887	236%	-13%	-16%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$77,905	n/a	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$381,352	\$417,001	\$419,304	\$451,454	18%	8%	8%
	27900 Student Transportation; Other Student Transportation Services	\$38,502	\$66,083	\$66,619	\$51,092	33%	-23%	-23%
	27910 Student Transportation; Bus Driver Training	\$0	\$200	\$240	\$0	n/a	-100%	-100%
	31200 Food Services Operations; Food Preparation and Dispensing	\$155,031	\$187,494	\$193,864	\$209,489	35%	12%	8%
	31400 Food Services Operations; Food Purchases	\$165,010	\$235,526	\$236,829	\$271,856	65%	15%	15%
	31900 Other Food Services	\$9,852	\$0	\$0	\$0	-100%	n/a	n/a
	33100 Community Service Operations; Direction of Community Services	\$719	\$4,082	\$89	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$0	\$78	\$1,190	\$6,240	n/a	> 500%	424%
	33400 Athletic Coaches	\$87,966	\$120,825	\$133,513	\$141,703	61%	17%	6%
	33990 Other Community Services; Other	\$353	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$26,954	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$1,547,282	\$1,962,936	\$2,019,985	\$2,375,376	54%	21%	18%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$31,828	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$332,974	\$12,067	\$44,187	\$39,322	-88%	226%	-11%
	45100 Building Acquisition, Construction and Improvements	\$452,741	\$207,594	\$184,088	\$349,124	-23%	68%	90%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$27,052	\$18,573	\$8,196	n/a	-70%	-56%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$160	\$1,430	n/a	n/a	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$89,225	\$184,805	\$199,717	\$25,451	-71%	-86%	-87%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$101,013	\$0	\$0	\$765,662	> 500%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$65,000	n/a	n/a	n/a
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$182,911	\$183,191	\$113,836	n/a	-38%	-38%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$90,750	\$1,195,500	\$1,193,000	\$1,194,000	> 500%	0%	0%
Nonoperational Total		\$1,098,532	\$1,809,929	\$1,822,915	\$2,562,021	133%	42%	41%
prorated								
	26491 2007 Account Code - PERF	\$0	\$34,029	\$46,476	\$26,039	n/a	-23%	-44%
	26492 2007 Account Code - Social Security	\$271,994	\$341,675	\$332,154	\$179,435	-34%	-47%	-46%
	26494 2007 Account Code - Group Insurance	\$609,784	\$1,095,123	\$962,623	\$337,991	-45%	-69%	-65%
	26496 2007 Account Code - Unemployment Compensation	\$368	\$23	\$0	\$15	-96%	-32%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$67,086	\$61,486	\$34,488	n/a	-49%	-44%
prorated Total		\$882,146	\$1,537,935	\$1,402,739	\$577,968	-34%	-62%	-59%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
1006 Category		FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
	Student Academic Achievement	\$4,843,803	\$6,085,709	\$5,821,614	\$5,766,278	19%	-5%	-1%	61.6%	56.3%	55.3%	50.9%
	Student Instructional Support	\$290,820	\$794,025	\$715,630	\$566,703	95%	-29%	-21%	3.7%	7.3%	6.8%	5.0%
	Overhead and Operational	\$1,631,284	\$2,123,216	\$2,170,525	\$2,434,459	49%	15%	12%	20.7%	19.6%	20.6%	21.5%
	Nonoperational	\$1,098,532	\$1,809,929	\$1,822,915	\$2,562,021	133%	42%	41%	14.0%	16.7%	17.3%	22.6%
	Grand Total	\$7,864,439	\$10,812,879	\$10,530,685	\$11,329,462	44%	5%	8%				
	Student Instructional Expenditures (Academic Achievement plus Support)	FY1998	FY2006	FY2007	FY2008							
		65.3%	63.6%	62.1%	55.9%							